

president, treasurer or other proper officer of the taxpayer, an account of such State taxes. The tax is payable without interest at any time on or before August first of such year, provided the account is mailed on or before July first; and if the account is not mailed until after July first, the same shall be payable without interest at any time within 30 days after the mailing of the account. All gross receipts taxes not paid on or before August first, or within 30 days after the mailing of the account, as above provided, shall thereafter bear interest at the rate [of 3/4 of 1 percent for each month or fraction of a month;] DETERMINED UNDER SECTION 204 OF THIS ARTICLE; and if the tax is not paid before the first day of December following a penalty of five percent on the amount thereof shall be added; provided, however, that in the calendar year 1955 and each year thereafter the Comptroller shall mail all bills for taxes to which this section relates on or before the first day of May and the taxes shall be due and payable on the first day of June, and thereafter they shall bear interest at the rate [of 3/4 of 1 percent for each month or fraction thereof that they remain unpaid,] DETERMINED UNDER SECTION 204 OF THIS ARTICLE, and if the tax is not paid before the first day of October following a penalty of five percent on the amount shall be added.

152.

Every executor, administrator, trustee, agent, fiduciary or other person making distribution of any property passing subject to the taxes imposed by this subtitle shall be charged with the payment thereof, and shall only be discharged from liability for the amount of said tax or taxes by paying the same for the use of the State to the register of wills of the proper county or city, before making any distribution to the person or persons entitled. Unpaid taxes shall bear interest at the rate [of nine percent per annum] DETERMINED UNDER SECTION 204 OF THIS ARTICLE after the expiration of 30 days from their due date.

170.

Whenever any property shall pass subject to the inheritance tax imposed by this subtitle, and there is no formal administration of such estate subject to the jurisdiction of any court, and no inventory is filed as required by § 169, it is the duty of the register of wills of the county or city in which the inventory should have been filed, under the provisions of § 169, to apply for the appointment of at least two appraisers to value any such estate that may come to his attention, for the purpose of determining the amount of tax due and payable hereunder. The tax ascertained to be due shall become payable at once to the register of wills, and he shall immediately send a bill for the payment thereof to the person or persons liable for the payment of the tax. If the tax is not paid within 30